

## 9 CHAPTER: VIEW OFF-SET INFORMATION

### 9.1 Overview

Internal and External Offset information is available in the IRMS Web application. You can view this information for business taxpayers in your locality or up to 20 adjacent localities, for Sales Tax and Use Tax accounts for business taxpayers regardless of their locality, and individual taxpayers regardless of their locality, if your Memorandum of Understanding (MOU) allows this access.

### 9.2 View Internal Offset Information

Overpayment allocation begins with Internal Offsets, which are created when available funds are used to satisfy a taxpayer's outstanding TAX liabilities.

When outstanding liabilities exist, IRMS applies the overpaid funds by:

- Determining if the corresponding Tax Account Periods (TAPs) are eligible for internal offset
- Determining the total amount of available funds including the sum of the overpaid balance plus any refund interest earned
- Allocating funds to the outstanding bill in the order of newest to oldest in all of the taxpayer's Tax Account Periods

IRMS continues this process of allocating funds to any outstanding bills until there are no more funds or outstanding bills.

#### 9.2.1 View Internal Offset Details

IRMS creates an Internal Offset entry in the TAP that contains the overpaid funds. You can view detailed information related to the Internal Offset entry on the Internal offset Status window in the IRMS Web application.

The illustration below is the Internal Offset Status window.

Internal Offset Status					
<b>General Information</b>			<b>Tax Account Period</b>		
<b>Name:</b> Hanscom, Benjamin <b>SSN:</b> 212-12-1212 <b>Acct No:</b> 33-212121212S-001 <b>Tax Type:</b> Individual Income			<b>Total Liabilities:</b> \$-1500.00 <b>Filing Status:</b> Filed <b>Total Resources:</b> \$-1500.00 <b>Due Date:</b> 05/02/2005 <b>Balance:</b> \$0.00 <b>Ext. Due Date:</b> 00/00/0000 <b>TAP Status:</b> Open		
Source Entry Type	Received Date	Submitted Date	Processed Date	Applied Amount	Status
Original Return	03/10/2005	03/25/2005	03/25/2005 13:43:53	\$500.00	Posted
<div> <div>Internal Offset Information</div> <div> <b>Amount:</b> \$500.00    <b>Submitted Date:</b> 04/11/2005  <b>Status:</b> Posted    <b>Processed Date:</b> 04/11/2005 05:25:16  <b>Cancel/Reverse Reason:</b> </div> </div>					
<div> <div>Internal Offset Destination</div> <div> <b>Tax Account Number:</b> 33-212121212S-001    <b>Tax Account Period:</b> Jan 2003-Dec 2003  <b>Bill Number:</b> 04003    <b>Assessment Date:</b> 08/18/2004         </div> </div>					

## Internal Offset Status Window Fields

The table below lists the fields in the Internal Offset Status window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.

Field	Field Type	Description
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date that the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date that the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Source Entry Type	System Generated	The funding source using for the offset.
Received Date	System Generated	The date the funding source was received.
Submitted Date	System Generated	The date the funding source was submitted.
Processed Date	System Generated	The date the funding source was processed by IRMS.
Applied Amount	System Generated	The amount of the funding source that was applied to the internal offset.
Status	System Generated	The status of the funding source entry.
Amount	System Generated	The funding used to satisfy the bill.
Submitted Date	System Generated	The due date of the period or the submitted date of the source of funding, whichever is greater.
Status	System Generated	The status of the offset entry (i.e. proposed, posted, reversed).
Processed Date	System Generated	The date IRMS created the offset entry.
Cancel/Reverse Reason	System Generated	The explanation as to why the internal offset entry was cancelled or reversed, if applicable.
Tax Account Number	System Generated	Identifies the tax account to which the offset amount is going.
Tax Account Period	System Generated	Identifies the TAP to which the offset amount is posted.
Bill Number	System Generated	Identifies the bill to which the offset amount is applied.
Assessment Date	System Generated	The creation date of the bill.

### View Internal Offset Details

To view internal offset details, the following steps are performed:

**Step 1:** Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).

**Customer Profile - Cusack, Joan - Microsoft Internet Explorer**

File Customer Help

**Customer**

Customer

SSN: 177-66-6661 Entity Type: Individual

Name: JOAN CUSACK

Street: 4000 LEGATO ROAD

City: FAIRFAX State: VA

Zip: 22033

☐ Undeliverable

Last Address Update: 07/29/2005 11:59:40

Close

**Step 2:** From the Customer Profile window, select **Customer: Tax Account**. The Tax Account window opens.

**Tax Account - Cusack, John J. - Microsoft Internet Explorer**

File Tax Account Help

**Tax Account - Cusack, John J.**

**Tax Account**

Tax Type: Individual Income

Tax Account Number: 33-222222225-001

Street: 4000 LEGATO ROAD

City: FAIRFAX State: VA

Zip: 22033

Last Address Update: 08/15/2004 16:41:23

☐ Undeliverable

**Tax Account Periods**

Tax Account Period	Balance	Filing Status
Jan 2005-Dec 2005 J	\$300.00	Not Filed

Open Close

**Step 3:** Double-click on the desired Tax Account Period entry.  
The Tax Account Period Entries window opens.

**IRMS**

File Tax Account Period Help

**Jan 2004 - Dec 2004**

**General Information**

Name: Hanscom, Benjamin  
SSN: 212-12-1212 Acct No: 33-212121212S-001  
Tax Type: Individual

**Tax Account Period**

Total Liabilities: \$-1500.00 Filing Status: Filed  
Total Resources: \$-1500.00 Due Date: 05/02/2005  
Balance: \$0.00 Ext. Due Date: 00/00/0000  
TAP Status: Open

**Entries**

Type	Submitted Date	Processed Date	Amount	Status	Last Modified
Internal Offset	04/11/2005	04/11/2005	\$-500.00	Posted	04/11/2005
Refund	04/11/2005	04/11/2005	\$-1000.00	Posted	04/11/2005
Original Return	03/10/2005	03/25/2005	\$-1500.00	Posted	03/25/2005

Open Close

**Step 4:** Double-click on the Internal Offset entry.  
The Internal Offset Status window opens.

IRMS

File Help

### Internal Offset Status

General Information		Tax Account Period	
Name:	Hanscom, Benjamin	Total Liabilities:	\$-1500.00
SSN:	212-12-1212	Filing Status:	Filed
Acct No:	33-212121212S-001	Total Resources:	\$-1500.00
Tax Type:	Individual Income	Due Date:	05/02/2005
		Balance:	\$0.00
		Ext. Due Date:	00/00/0000
		TAP Status:	Open

Source Entry Type	Received Date	Submitted Date	Processed Date	Applied Amount	Status
Original Return	03/10/2005	03/25/2005	03/25/2005 13:43:53	\$500.00	Posted

### Internal Offset Information

Amount: \$500.00 Submitted Date: 04/11/2005

Status: Posted Processed Date: 04/11/2005 05:25:16

Cancel/Reverse Reason:

### Internal Offset Destination

Tax Account Number: 33-212121212S-001 Tax Account Period: Jan 2003-Dec 2003

Bill Number: 04003 Assessment Date: 08/18/2004

Close

**Step 5:** From the **File** menu, select **Close** to exit this window and return to the Tax Account Period Entries window.

## 9.2.2 View Applied Internal Offset Details

IRMS creates an Internal Offset Applied entry in the TAP that is the destination for the overpaid funds. You can view detailed information related to the Internal Offset Applied entry on the Internal Offset Applied window in the IRMS Web application.

### Internal Offset Applied Window

The illustration below is the Internal Offset Applied window.

The screenshot shows the 'Internal Offset Applied' window in the IRMS application. The window has a menu bar with 'File' and 'Help'. The main content area is divided into several sections:

- General Information:** Name: Hanscom, Benjamin; SSN: 212-12-1212; Acct No: 33-2121212S-001; Tax Type: Individual Income.
- Tax Account Period:** Total Liabilities: \$500.00; Filing Status: Not Filed; Total Resources: \$500.00; Due Date: 05/01/2004; Balance: \$0.00; Ext. Due Date: 00/00/0000; TAP Status: Open.
- Internal Offset Applied Source:** Tax Account Number: 33-2121212S-001; Tax Account Period: Jan 2004-Dec 2004; Bill Number: 04003; Assessment Date: 08/18/2004.
- Internal Offset Applied Information:** Amount: \$500.00; Submitted Date: 04/11/2005; Status: Posted; Processed Date: 04/11/2005 13:43:53; Cancel/Reverse Reason: (empty field).
- Table:** A table with 6 columns: Applied To, Received Date, Submitted Date, Processed Date, Applied Amount, and Status. The first row shows 'Tax Assessment' with a received date of 03/10/2005, submitted date of 03/25/2005, processed date of 03/25/2005, applied amount of \$500.00, and status of 'Posted'.

The window has a 'Close' button at the bottom right.

### Internal Offset Applied Window Fields

The table below lists the fields on the Internal Offset Applied window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	The name of the account holder (If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered).

Field	Field Type	Description
SSN/FEIN	System Generated	The social security number (SSN) of the account holder(s) if an individual. The FEIN (Federal Employer Identification Number) of the account holder(s) if a Business (If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays).
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date that the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date that the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Tax Account Number	System Generated	Identifies the tax account that was the source of the funding for the internal offset.
Tax Account Period	System Generated	Identifies the tax account period that was the source of the funding for the internal offset.
Bill Number	System Generated	Identifies the bill to which the internal offset funds were applied.
Assessment Date	System Generated	The creation date of the bill to which the internal offset funds were applied.
Amount	System Generated	The funding used to satisfy the bill.
Submitted Date	System Generated	The greater of the due date of the period or the submitted date of the source of funding.
Status	System Generated	The status of the applied internal offset entry (i.e. proposed, posted, reversed).
Processed Date	System Generated	The date the applied internal offset entry was created by IRMS.
Cancel/Reverse Reason	System Generated	The explanation as to why the internal offset applied entry was cancelled or reversed, if applicable.
Applied To	System Generated	The name of the liability to which the funds were applied (i.e. tax assessment, return).
Received Date	System Generated	The date the Applied To entry was received.



Field	Field Type	Description
Submitted Date	System Generated	The date the Applied To entry was submitted.
Processed Date	System Generated	The date IRMS processed the Applied to entry.
Applied Amount	System Generated	The amount of the Applied To entry.
Status	System Generated	The current state of the Applied To entry.

## View Internal Offset Applied Details

To view detailed information about the applied internal offset, the following steps are performed:

**Step 1:** Perform a **Customer Search** to open the Customer Profile window (see the *View Customer Profile Information* chapter of this User Guide for detailed information on performing a Customer Search).

**Step 2:** From the Customer Profile window, select **Customer: Tax Account**. The Tax Account window opens.



IRMS

File Tax Account Period Help

Jan 2003 - Dec 2003

General Information	Tax Account Period
<b>Name:</b> Hanscom, Benjamin <b>SSN:</b> 212-12-1212 <b>Acct No:</b> 33-212121212S-001 <b>Tax Type:</b> Individual Income	<b>Total Liabilities:</b> \$500.00 <b>Filing Status:</b> Not Filed <b>Total Resources:</b> \$500.00 <b>Due Date:</b> 05/01/2004 <b>Balance:</b> \$0.00 <b>Ext. Due Date:</b> 00/00/0000 <b>TAP Status:</b> Open

**Entries**

Type	Submitted Date	Processed Date	Amount	Status	Last Modified
Internal Offset- Applied	04/11/2005	04/11/2005	\$500.00	Posted	04/11/2005
Bill	08/18/2004	08/18/2004	\$500.00	Informational	08/18/2004
Tax Assessment	07/27/2004	07/27/2004	\$500.00	Posted	07/27/2004

Open Close

**Step 4:** Double-click on the Internal Offset-Applied entry.  
The Internal Offset Applied window opens.

**Step 5:** From the **File** menu, select **Close** to exit this window and return to the Tax Account Period Entries window.

### 9.3 View External Offset Information

IRMS creates external offsets once all internal offsets have been satisfied. External Offset processing uses overpaid funds to satisfy a taxpayer's outstanding claims from Set-off agencies. To process external offsets, IRMS:

- Determines if there is an open set-off claim for the taxpayer
- Allocates funds to claims based on highest priority
- Continues allocating funds to claims until all set-off claims are satisfied or funds are exhausted

If the liability or claim is greater than the amount of funds available, the claim is partially satisfied. This reduces, but does not eliminate the liability or claim. A letter is sent to the taxpayer explaining that the overpayment has been applied to their existing TAX liability or claim.

#### External Offset Status Window

The illustration below is the External Offset Status window.

Source Entry Type	Received Date	Submitted Date	Processed Date	Applied Amount	Status
Original Return	04/28/2005	04/30/2005	04/30/2005 13:43:53	\$50.29	Posted

External Offset Information		Claim Information	
Amount:	\$50.29	Number:	19215587
Status:	Posted	Amount:	\$50.29
Match Status:	Finalized	Year:	2005
Match Date:	05/18/2005	Date:	03/16/2003
Processed Date:	05/18/2005	Agency Information	
Reason:		Number:	25160000
		Name:	CITY OF FAIRFAX
		Address:	10455 ARMSTRONG STREET
		FAIRFAX	VA 22030
		SDC:	John Smith
		Phone:	703-555-3814

#### External Offset Status Window Fields

The table below lists the fields in the External Offset Status window and provides a brief description of each.

Field	Field Type	Description
Name	System Generated	If an individual, the name(s) of the account holder(s). If a business, the name under which the business is legally registered.
SSN/FEIN	System Generated	If an individual, the SSN(s) of the account holder(s). If a business, the FEIN (Federal Employer Identification Number) for the Business. If the Tax Type is a Sole Proprietor, then the SSN and FEIN, if available, displays.
Account No	System Generated	The number assigned to the Tax Account.
Tax Type	System Generated	The type of customer (i.e. individual, corporate, etc.).
Total Liabilities	System Generated	The total amount of tax owed for this period.
Filing Status	System Generated	Indicates if the filer has or has not filed a return for the period (i.e. Filed, Not Filed). Can also indicate if the return has been adjusted (i.e. Filed-Adjusted).
Total Resources	System Generated	The amount of credits applied, if any, that the taxpayer has for this period.
Due Date	System Generated	The date that the return is due for this period.
Balance	System Generated	The total amount of tax owed after any credits are applied for this period.
Ext. Due Date	System Generated	The date that the return is due when an extension has been granted. If an extension has not been granted, this field is blank.
TAP Status	System Generated	The current state of the TAP (i.e. Open, etc.).
Source Entry Type	System Generated	The name of the source of the overpayment that funded the external offset.
Received Date	System Generated	The date the source of the overpayment was received.
Submitted Date	System Generated	The date the source of the overpayment was submitted.
Processed Date	System Generated	The date the source of the overpayment was processed by IRMS.
Applied Amount	System Generated	The amount of the source of the overpayment.
Status	System Generated	The current state of the source of the overpayment in IRMS.
Amount	System Generated	The amount applied to the claim.
Match ID	System Generated	A unique identifier that IRMS assigns to the claim.
Status	System Generated	Indicates the state of the External Offset entry (posted, pending payment, proposed, cancelled).
Match Status	System Generated	Indicates the state of the Match (finalized, active, or withdrawn).



Tax Account - Cusack, John J. - Microsoft Internet Explorer

File Tax Account Help

**Tax Account - Cusack, John J.**

**Tax Account**

Tax Type: Individual Income

Tax Account Number: 33-22222222S-001

Street: 4000 LEGATO ROAD

City: FAIRFAX State: VA

Zip: 22033

Last Address Update: 08/15/2004 16:41:23 ☐ Undeliverable

**Tax Account Periods**

Tax Account Period	Balance	Filing Status
Jan 2005-Dec 2005 J	\$300.00	Not Filed

Open Close

**Step 3:** Double-click on the desired Tax Account Period entry.  
The Tax Account Period Entries window opens.



IRMS

File Tax Account Period Help

Jan 2004 - Dec 2004

General Information	Tax Account Period
<b>Name:</b> Mueller, Sally <b>SSN:</b> 222-77-2222 <b>Acct No:</b> 33-222772222S-001 <b>Tax Type:</b> Individual Income	<b>Total Liabilities:</b> \$-935.00 <b>Filing Status:</b> Filed <b>Total Resources:</b> \$-935.00 <b>Due Date:</b> 05/01/2005 <b>Balance:</b> \$0.00 <b>Ext. Due Date:</b> 00/00/0000 <b>TAP Status:</b> Open

**Entries**

Type	Submitted Date	Processed Date	Amount	Status	Last Modified
External Offset	05/14/2005	05/18/2005	\$-50.29	Posted	05/18/2005
Refund	05/14/2005	05/18/2005	\$-884.71	Posted	05/18/2005
Original Return	04/28/2005	04/30/2005	\$-935.00	Posted	04/30/2005

Open Close

**Step 4:** Double-click on the External Offset entry.  
The External Offset Status window opens.

